

CERTIFICATE OF SERVICE

It is hereby certified that service of the foregoing **UNITED STATES' MOTION FOR ENTRY OF DEFAULT JUDGMENT AGAINST DEFENDANT JANE JOYCE RICE; DECLARATION OF MAUREEN NEAL IN SUPPORT OF UNITED STATES' MOTION FOR ENTRY OF DEFAULT JUDGMENT AGAINST DEFENDANT JANE JOYCE RICE; and [PROPOSED] DEFAULT JUDGMENT AND ORDER OF FORECLOSURE AND JUDICIAL SALE**, has been made this 12th day of March, 2008, by placing copies in the United States Mail addressed to the following:

Jane Joyce Rice
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Sheridan, Wyoming 82801

s/ Michael G. Pitman
Trial Attorney, Tax Division
U.S. Department of Justice